

From: [Flanagan, Sarah](#)
To: [Dean, Warren L., Jr.](#)
Cc: [Fajardo, Juan](#)
Subject: Diamond Alkali Site - Lower Passaic River
Date: Tuesday, November 21, 2017 9:18:00 AM

Dear Mr. Dean – I am following up on your letter dated May 16, 2016 to Nicoletta Di Forte, EPA Region 2 (former) Deputy Director for Enforcement in the Emergency and Remedial Response Division, about your client Eden Wood Corporation, in which you ask that Eden Wood Corporation be removed from EPA’s list of potentially responsible parties for the Diamond Alkali Site, Lower Passaic River.

In your letter, you state that the Eden Wood Corporation that responded to EPA’s notice letter dated September 11, 2006, was not the correct Eden Wood Corporation, in that it is not the successor to Whippany Paper Board Company, Inc. (Whippany); and that another corporation, formerly named Eden Wood Corporation, was the correct entity.

Your letter does not provide much information about that other Eden Wood Corporation/successor to Whippany, other than to say that Whippany reorganized in bankruptcy in 1980, with a confirmation order in March 1981. However, from a letter from Lasser Hochman to William Hyatt on behalf of Eden Wood Corporation dated April 1, 2015, we surmise that the “correct” Eden Wood Corporation changed its name to Neu Holdings Corporation. Neu Holdings Corporation appears to be part of the same corporate family as the Eden Wood Corporation that is your client.

While neither your letter nor the Lasser Hochman letter addresses how it was that the wrong Eden Wood Corporation responded to EPA’s notice letter, it would seem this issue could be rectified by the companies themselves. The bankruptcy discharge of Whippany Paper Board Company, Inc., coming as it did long before EPA initiated a response action at the Diamond Alkali Site, would not appear to present a barrier to the participation of Neu Holdings Corporation, in place of its sister corporation Eden Wood Corporation.

I would welcome an opportunity to talk with you about the above at a mutually convenient time.

Regards,

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